

House Bill 1106

By: Representatives Sims of the 169th, Jamieson of the 28th, Parrish of the 156th, and Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to provide for an exemption with respect to
3 sales of certain durable medical equipment prescribed by a physician; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by adding a new paragraph to read as follows:

9 "(54.2) The sale or use of any durable medical equipment ~~as defined under Titles XVIII~~
10 ~~and XIX of the federal Social Security Act which is paid for directly by funds of the State~~
11 ~~of Georgia or the United States under the medicare or Medicaid programs where state or~~
12 ~~federal law or regulation authorizing such payment prohibits the payment of sales and use~~
13 ~~tax in connection therewith. The commissioner shall specify by rule or regulation the~~
14 ~~durable medical equipment eligible for this exemption; prescribed by a physician that is~~
15 ~~not otherwise exempt under paragraph (54) or (54.1) of this Code section;~~"

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.